

1944

## Constitution and by-laws

Association of Certified Public Accountant Examiners

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# ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

## CONSTITUTION AND BY-LAWS

### ARTICLE I

SECTION 1. The name of the organization is Association of Certified Public Accountant Examiners.

SEC. 2. The membership in the organization shall consist of the following:

- (a) Members.—Each member of the various state and territorial boards of public accountancy examiners and the American Institute of Accountants board of examiners shall be eligible for membership, providing such board members are holding office as of the immediately preceding September 1st of each year.
- (b) Associates.—All former members of the various state and territorial boards of public accountancy examiners and the A.I.A. board of examiners if the board of which he was a member is now in good standing with this Association shall be eligible for associateship providing further that the certificate of said associates shall be in good standing with the board issuing the original certificate.

SEC. 3. (a) Voting shall be by boards; each board shall be entitled to one vote, providing such board has paid the annual dues fixed by the association. The membership of each board shall be polled by the chairman or other duly authorized representative of said board to determine the will of said board in order to vote as a unit.

(b) Two-thirds affirmative vote of the boards present in person or by proxy at regular or special meetings, or two-thirds of all member boards if polled by mail, shall be required in all cases.

SEC. 4. Only members of boards in good standing with the Association shall be entitled to vote and hold office except as noted below. Associates shall be granted all other privileges, including membership on committees, and the privilege of being secretary-treasurer.

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**ARTICLE II**

SECTION 1. There shall be no admission fee required from applicants.

SEC. 2. The dues for each fiscal year for each member board shall be the sum of \$10 which shall be due and payable in advance, on November 1st of each year. The executive committee may by unanimous action waive unpaid dues of prior years.

**ARTICLE III**

SECTION 1. The annual meeting of the association shall be held in conjunction with the annual meeting of the American Institute of Accountants. The date, time, and place of the meeting shall be fixed by the executive committee of the association.

SEC. 2. Special meetings of the association may be held at such times and places as may be determined by a majority of the executive committee of the association, or may be called by any twenty member boards on written application to the president, signed by the chairman or secretary of the said twenty member boards.

SEC. 3. The privilege of attending the meetings of the association is extended to any person interested in the work being performed by the various state boards of public accountancy examiners.

SEC. 4. Notice of all regular and special meetings of the association shall be given to the member boards by the secretary-treasurer at least fifteen days prior thereto, designating the date, time, and place of such meeting.

SEC. 5. At all meetings of the members of this Association, members from twelve boards of public accountancy examiners shall constitute a quorum.

**ARTICLE IV**

The fiscal year of the association shall be November 1st through October 31st.

**ARTICLE V**

SECTION 1. At each annual meeting of the association there shall be elected a president, a first vice-president and a second vice-president and a secretary-treasurer who shall hold office for one year, or until their successors are elected and qualified.

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SEC. 2. The officers shall be elected by a majority of the member boards present.

SEC. 3. In event a vacancy of the office of president should occur during the year, said vacancy shall be filled automatically by the first vice-president for the unexpired term. Any other vacancy shall be filled by a majority vote of the executive committee.

SEC. 4. The executive committee shall consist of the four elected officers and the immediate living past president, regardless of his membership.

## ARTICLE VI

SECTION 1. Duties of the president: It shall be the duty of the president to preside at all meetings of the Association; to enforce and uphold the constitution and by-laws of the Association; to act, ex-officio, as a member of all committees, and to perform all other duties usually pertaining to his office.

SEC. 2. Duties of the vice-president: It shall be the duty of the first vice-president to preside at all meetings in the absence of the president, and in the event of the president's disability, the first vice-president shall assume all duties of the president's office. It shall be the duty of the second vice-president to perform any and all duties assigned to him by the president, and in addition shall act as first vice-president in case of his absence or disability.

SEC. 3. Duties of the secretary-treasurer: It shall be the duty of the secretary-treasurer to give notice of all meetings of the Association, to keep a record of the proceedings of all such meetings, to attend to other matters of which a record shall be ordered by the Association, to make all collections due the Association, to pay the bills of the Association by check signed by him and countersigned by the president or first vice-president, if the president is disabled, to keep an accurate record of receipts and disbursements, which shall be audited annually by a member of the Association designated by the president at the annual meeting, to notify persons admitted to the Association of their admission, and to keep a register of the names and addresses of all members of the Association, past and present.

SEC. 4. In addition to the annual meeting, the executive committee shall meet in April, May, or June, at a place to be designated by the president. The travel expenses of the members of the executive committee to this midyear meeting shall be paid by the Association. It shall be the duty of the executive committee to consider all matters deemed

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appropriate by any of its members and to assist the president in the best interests of the Association.

### ARTICLE VII

SECTION 1. The president may appoint such committees as may seem desirable in promoting the work and general welfare of the Association. The president shall have the power to remove any member of any committee, and to appoint another member to fill any vacancy. The president shall be an ex-officio member of all committees.

SEC. 2. A majority of each committee shall constitute a quorum thereof.

### ARTICLE VIII

SECTION 1. The order of business at meetings of the Association shall be as follows:

1. Roll call by states by secretary.
2. Minutes of preceding meeting by secretary.
3. Communications.
4. Report of officers and committees.
5. Unfinished business.
6. New business.
7. Election of officers.

SEC. 2. Unless otherwise provided in the constitution and by-laws, Robert's Rules of Order shall govern all meetings of the Association.

### ARTICLE IX

The constitution and by-laws may be altered or amended by a two-thirds affirmative vote of the boards present at any regular meeting of the Association, or at a special meeting of the Association called for such purpose and upon notice stating said purpose.

January, 1944